

Farmers and small business owners cannot easily pass their businesses on to their families because the huge estate and gift taxes still exist. The government imposes a 43 percent tax on all American couples simply because they are married. Even seniors—retired people in our country, our senior citizens—they have their earned benefits taxed.

If the 105th Congress was supposed to be about cutting taxes and forever reforming the tax system—and I believe that was our mandate—the 105th Congress did not complete the job.

Our progress has fizzled not because our efforts have lost the support of the people—in fact, two thirds of the American people supported tax relief during the 1996 elections, and broad tax relief still enjoys overwhelming support today—but because some in Congress have lost their backbones. They have lost the courage to make a stand on principle and not abandon their moral compass at the first sign of resistance.

In too many instances, this Congress has become a willing collaborator of President Clinton's tax-and-spend policies. We have helped to build a bigger, more expensive government, and in doing so have abandoned our promise of tax relief for working Americans.

Mr. President, each time Congress makes a promise to the taxpayers—and then deserts them—Congress comforts itself by saying it would come back next year and enact an even larger tax cut. This is self-deceiving at best.

If we do not take a stand today, what is going to happen to make us more courageous a year from now? Besides, each year we wait, the Government takes an ever-greater bite of the earnings of working Americans and the Government gets bigger and becomes harder to trim in the future.

Another point I would like to make, Mr. President, is that a tax cut is not spending. Only in convoluted book-keeping practices of Washington would we consider a cut in tax rates to be spending. The reason is simple: first, it is the taxpayers' money that supports and keeps the Government running; second, tax relief not only ensures a healthy and strong economy, but also generates more revenues for the Government.

In a recent study, economists at the Institute for Policy Innovation concluded that the House-passed tax relief bill of \$80 billion—an unforgivably moderate tax relief measure, in my view—would add an additional \$300 billion to our GDP and create more than 135,000 jobs. This economic growth would in turn generate about \$80 billion in additional revenues to the Federal Government.

Mr. President, when it comes to federal spending, Washington rarely asks how the American taxpayers can afford to give up more of their income to the government, and how such excessive spending will affect a working family's budget and finances. Equally upsetting is the fact that when it comes to tax

relief, Washington is always reluctant to act.

Oh, they say it is easy to give an election year tax cut. That is impossible around here. It is hard to get a tax cut. It is easy to spend; it is very hard to give tax relief. Congress even goes so far as to compel tax cut advocates to pay for any tax relief via Washington's PAYGO rule. That is a rule that requires increasing taxes on some or lowering entitlement benefits in order to cut tax relief to others. Nothing is more ridiculous than the requirement of the PAYGO rule. We must repeal it so we can do the job of shrinking the size of the Government and let working families keep more of the money, the money they earn in order to spend it on their priorities—not Washington priorities.

One major reason for the failure of this year's tax relief bill is that Washington's spin doctors took full advantage of Americans' anxiety about Social Security. "Save Social Security first" is just another Washington lie. Mark my word, Mr. President, Social Security crisis or not, Washington has spent, and will continue to spend, surplus dollars whenever it can for its pet programs.

Since 1983, Washington has raided more than \$700 billion from the trust funds for non-Social Security programs, and Congress approved that spending every time. In the next 5 years, the Federal Government will raid another \$600 billion from the Social Security trust funds. Those politicians who insist on using the surplus for Social Security have voted for most, if not all, of those spending bills, and so it is those politicians who in the last 15 years have stripped the trust funds of any surplus.

Mr. President, despite the rhetoric about saving Social Security, few have come up with a concrete plan to save it. The problem is that by law, the Social Security surplus has to be put into Treasury securities. That means Washington can legally use the money to fund its favorite non-Social Security programs, rendering these "assets" little more than Treasury IOUs. Unless we change the law, Washington will continue to abuse Social Security until it goes broke.

I agree that reforming Social Security to ensure its solvency is vitally important. Any projected budget surplus should be used partly for that purpose. In fact, I have introduced a bill to just do that. Yet, I believe strongly that the surplus alone will not save Social Security and therefore fundamental reform is needed to change it from a pay-as-you-go system to a fully funded one.

Mr. President, the States offer us an excellent model of how we should use the budget surplus. In recent years, many Governors have cut taxes and shrunk the size of their governments, and in the process have turned budget deficits into surpluses. They are now using those surpluses to provide even

further tax relief. Some States, such as Missouri and Florida, even have constitutional or statutory requirements to return to taxpayers any revenues that exceed income growth.

The States have proved that if government performs only legitimate and necessary functions, and does so without waste, it can leave much more money in the pockets of the people. And it is the people who can best spend their money, whether it is for their children's health care, saving for a college education, giving more to their church and charities, or just helping to set something aside for their retirement.

Now, Mr. President, back to the question of the budget surplus and who should spend this money—the Government or the workers who earned it?

In conclusion, Washington's tax and spending policies have systematically ignored our children's future and severely undermined the basic functions of the family. We must abandon those policies and help restore the family to an economic position capable of fulfilling its vital responsibilities. In answer to my own question, we must provide American families with meaningful tax relief, allowing them to keep more of their hard-earned money.

It is their money. Let us give it back.

Thank you very much, Mr. President. I yield the floor.

Mr. ENZI addressed the Chair.

The PRESIDING OFFICER. The distinguished Senator from Wyoming is recognized.

ORDER FOR RECORD TO REMAIN OPEN FOR INTRODUCTION OF A BILL

Mr. ENZI. Mr. President, I ask unanimous consent that the Senators from Mexico, Mr. DOMENICI and Mr. BINGAMAN, have until 6 p.m. tonight to file the Valles Caldera Preservation Act for purposes of introducing the bill.

The PRESIDING OFFICER. Is there objection?

Hearing none, without objection, it is so ordered.

OSHA LEGISLATION DURING THE 105TH CONGRESS

Mr. ENZI. Mr. President, I can think of few issues that are more important to the average American than the safety and health of our Nation's workers. During the last 2 years, Congress stepped up to the plate and confronted this important issue head-on. The end result was three separate bills becoming law that amended the Occupational Safety and Health Act of 1970. Until this year, in 28 years, the act was amended one time—in 1990—and that was to increase fines. The American workplace has changed quite a bit over the last three decades and I'm pleased that Congress is now changing, too.

During the first session of the 105th Congress, I introduced a comprehensive piece of legislation with the support of